



**DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
BREWER'S COLLATERAL BOND**

*(You must file two copies of this bond with original signatures.
Please see the instructions on the back.)*

Please check one box. This bond covers a:

☐ Brewery ☐ Pilot Brewing Plant

EIN: _____

DATE: _____

What is your brewery's legal name?

If your brewery is incorporated, a limited liability company, a partnership, or a limited partnership, list the State of incorporation or organization.

What is your brewery's business office address?

(Number and Street) (City) (County) (State) (Zip Code)

What is the location of your brewery?

(Number and Street) (City) (County) (State) (Zip Code)

I submit the following as collateral for this bond: *(Please check one box.)* ☐ Cash (Check or Money Order) ☐ Treasury Note or Bill

For a Treasury note or bill, complete the following information:

CUSIP No. _____ Maturity Date _____ Par Value _____ Interest Rate _____

Federal Reserve Bank where note or bill will be deposited: _____

The amount of this bond is _____. The bond effective date is _____.

The bond type is (check one): ☐ Original ☐ Strengthening ☐ Superseding

Penalties of Perjury Statement

I agree to all terms and conditions of the bond as listed on the back of this form and I further declare under penalties of perjury that none of the persons owning, controlling or actively participating in the management of the brewery has ever been convicted in a court of competent jurisdiction of:

- Any fraudulent noncompliance with any provision of law of the United States
 - if it relates to internal revenue or customs taxation of distilled spirits, wines or beer, or
 - if the offense is compromised with the individual, firm, partnership, corporation or association on payment of penalties or otherwise;

OR

- Any felony under a law of any State or the District of Columbia, or the United States, prohibiting the manufacture, sale, importation, or transportation of distilled spirits, wines, beer, or other intoxicating liquor.

We witness our hands and seals this _____ day of _____, _____.

Signed, sealed, and delivered in the presence of--

Brewery Name _____

Notary Public _____

Required for Treasury Bills or Notes

Signature _____

Signature _____

Name and Title _____

Notary Seal

Seal or
Signature of
Two Witnesses

Bureau of Alcohol, Tobacco and Firearms - Approval and Acceptance

On behalf of the United States of America, I approve and accept this bond.

Chief, National Revenue Center
Bureau of Alcohol, Tobacco and Firearms

Date Approved _____

This bond expires on _____

What is the purpose of this bond?

On behalf of my brewery, I promise to the United States of America for payment in the amount of this bond in lawful money of the United States. This bond firmly binds us, our heirs, executors, administrators, successors, and assigns.

At the premises identified in this bond I am now engaged in, or intend to engage in:

- the business of producing beer on the premises of the brewery; OR
- the operation of a pilot brewing plant.

These are the terms of this bond.**1. What is the bond effective date?**

- This bond is effective only if ATF agrees to accept this bond.
- If ATF accepts this bond it is effective without notice to us.
- The bond effective date is the date I list on the front of this form.

2. When does this bond terminate?

- This bond terminates with respect to the accrual of further liability four years from the effective date.
- I may continue the bond in force for additional, successive, periods of four years by agreeing to extend the bond, with a Brewer's Collateral Bond Continuation Certificate, Form 5130.27. The bond will continue in force only if ATF agrees to accept the continuation certificate.

These are the conditions of this bond.

- 1. Liability:** I, the brewery, must pay to the United States, according to the laws and regulations of the United States, the taxes on all beer, including penalties and interest, for which I become liable.

(a) Liability as a brewery: I am liable for taxes for all beer removed for consumption or sale, including beer that I:

- (1) transfer to this brewery from other breweries or pilot brewing plants I control;
- (2) import in bulk and remove from customs custody for transfer to my internal revenue bond;
- (3) remove without payment of tax for export or for vessels or aircraft supplies but which is not exported or used as authorized; and
- (4) remove without payment of tax for authorized research, development, or testing relating to beer I brew, produce, or receive.

(b) Liability as a pilot brewing plant: As a pilot brewing plant operator I am liable for taxes for all beer I brew, produce, or receive on the pilot brewing plant.

- 2. Faithful compliance:** I must comply faithfully in all respects, without fraud or evasion, with all legal and regulatory requirements relating to the production and sale of beer.
- 3. Full obligation:** This obligation remains in full force and effect until I fulfill my obligations under the laws and regulations.
- 4. Changes while bond is in effect:** I agree that all stipulations, covenants, and agreements of this bond extend and apply equally to any change in the business that requires a new or amended Brewer's Notice for this brewery or pilot brewing plant. This applies to any installment agreement with respect to taxes, penalties, and interest that ATF may agree to use. This condition does not apply when the change is a change in the ownership of the business or in a change of location of the premises.
- 5. Pledge of collateral to secure the bond:** I understand this collateral is pledged to secure my performance and fulfillment of brewery operations in accordance with 31 U.S.C. 9303 and 31 CFR 225.
- 6. United States action if I breach any condition:** On the breach of any of the conditions of this bond, the United States may pursue remedies against me.
- 7. No interest:** I understand that I will not receive any interest on cash that I deposit with ATF.
- 8. Authorization:** I authorize the Chief, National Revenue Center, to use the collateral I submit with this bond to satisfy any outstanding liability. This authorization is irrevocable.

Paperwork Reduction Act Notice

This request is in accordance with The Paperwork Reduction Act of 1995. We use this information to determine whether you are qualified to operate as a brewer. We must identify: you as the brewer and the penal sum of the bond. The information we request is required for you to obtain a benefit and is mandatory by law (26 U.S.C. § 5401).

We estimate the average burden associated with this collection to be 45 minutes per brewer, depending on individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to: Reports Management Officer, Document Services Branch, Bureau of Alcohol, Tobacco and Firearms, Washington, DC 20226.

ATF may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a currently valid OMB control number. The OMB control number for this Brewer's Collateral Bond is 1512-0081. This control number expires on 05/31/2004.

Privacy Act Information

We provide this information to comply with Section 3 of the Privacy Act of 1974 (5 U.S.C. 552a(e)(3)):

1. **What is ATF's authority to ask for this information?** We require this information under the authority of 26 U.S.C. 5401. You must disclose this information to obtain authority to conduct brewing operations.
2. **What is the purpose for this information collection?** You provide this information to give us a bond for your compliance with requirements to establish a brewery, so that we may identify you as a brewer, and to identify your collateral for a brewer's bond.
3. **How does ATF routinely use this information?** We use this information to make determinations for the purposes described in paragraph 2. Also, we may disclose the information to other Federal, State, foreign and local law enforcement and regulatory agency personnel to verify information on the form where such disclosure is not prohibited by law. We may disclose the information to the Justice Department if it appears that the furnishing of false information may constitute a violation of Federal law. Finally, we may disclose the information to members of the public in order to verify information on the form where such disclosure is not prohibited by law.
4. **What is the effect of my not supplying the information ATF requests?** If you fail to supply complete information then we will delay processing and may disapprove or deny your application.

Brewer's Collateral Bond — Instructions

1. **Where can I get assistance?**
For help with this form, you may call us toll-free at (800) 398-2282.
2. **Why must I submit two copies with original signatures?**
If we accept your bond we will keep one copy in our files and return the second copy to you for your records. You must file **two copies**. **Sign both copies with original signatures.**
3. **Where do I send this bond?**
Send both signed copies and necessary attachments to:
Chief, National Revenue Center
Bureau of Alcohol, Tobacco and Firearms
Room 8002 FOB
550 Main Street
Cincinnati, OH 45202-3263
4. **What is an EIN?**
EIN stands for Employer Identification Number. We use your EIN to identify your brewery in our registry and tax systems. If you do not have an EIN, you must obtain one from the Internal Revenue Service (IRS). Use an IRS Form SS-4 and follow instructions on the form to apply for an EIN.
5. **How do I determine the bond amount?**
The bond amount is equal to 10 percent of the maximum amount of tax liability for a calendar year beginning January 1. **The minimum bond amount is \$1,000 (\$500 for a pilot brewery).** The maximum is \$500,000. Please see 27 CFR Part 25 to determine the appropriate bond amount, or call us at (800) 298-2282 for assistance.
6. **What type of bond do I file?**
 - When you start your brewery you must file an **original** bond.
 - You may file a **strengthening** bond to add more coverage to your existing bond.
 - You may file a **superseding** bond after your original bond expires or is terminated, or if you change to a surety bond.
 - You have the option of filing a **Brewer's Collateral Bond Continuation Certificate**, ATF Form 5130.27, rather than a superseding bond, if the bond amount remains the same.
7. **What if I download this form from the internet and I cannot print both sides on one page?**
We prefer that the bond be on a single sheet. However, if you cannot print on one sheet, you may print two pages. But, you must include your EIN and current date on the front and back pages of the bond in the block provided.

8. What do I list for “brewery’s name” and who signs this bond for me?

Brewery Name and Signature		
If the brewery is...	Then your brewery’s name on the bond must include...	And...
An individual, or individuals	The full given name of each individual	Each individual Or an empowered attorney-in-fact must sign the bond (<i>see item 9</i>).
A partnership	<ul style="list-style-type: none">• Your firm name, followed by• The names of all its members	Each partner must sign Or an authorized partner must sign Or an empowered attorney-in-fact must sign the bond (<i>see item 9</i>).
A limited partnership (<i>LP</i>)	<ul style="list-style-type: none">• Your LP name	The person authorized to sign for the limited partnership must give their signature and title AND the limited partnership’s seal, if applicable (<i>see item 10</i>).
A corporation or limited liability company (<i>LLC</i>)	<ul style="list-style-type: none">• Your corporate or LLC name• The name of the state of incorporation or organization• The location of the principal office	The person authorized to act for the corporation must give their signature and title AND the corporate seal must attest to the signature. If there is no seal the brewery must state that fact and two witnesses must sign the bond (<i>see item 10</i>).

9. Who is an “empowered attorney-in-fact?”

An attorney-in-fact is anyone you authorize to obligate you by signing this bond. You must attach an authenticated copy of a power of attorney to authorize your attorney-in-fact to sign for you.

10. Who may sign for a partnership, corporation or LLC?

When only one person signs for a partnership, association, LLC, or corporation, you must attach one of these as an appropriate authorization: (1) an authenticated copy of a power of attorney, (2) a resolution of the board of directors, (3) excerpt of the bylaws, or (4) other document authorizing the person to sign the bond for you.

11. What if ATF already has an authorizing document for the person signing for the brewery?

If we already have an authorization on file you may attach a statement to that effect.

12. Who must witness my signature?

You must have two witnesses to your signature, unless you attest to your signature with your corporate seal.

13. Do I need to have my signature witnessed by a Notary Public?

- | | |
|--|------|
| • If your collateral is cash, by check or money order... | No. |
| • If your collateral is a treasury note or bill... | Yes. |

14. How do I make corrections to the bond if I make a mistake?

Where you make any alteration or erasure in the bond you must incorporate a statement consenting to the alteration. You must add this statement in the side margin of the bond. The person signing for the brewery must initial the statement:

I consent to this correction to the bond: brewery _____ .
(initials)

15. What if I download this form from the internet and I cannot print both sides on one page?

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